TABLE 10—Concluded

GOVERNMENT TRANSACTIONS RELATED TO THE NATIONAL ACCOUNTS

—	1939	1944	1946	Prelim. 1947
	(Millions of Dollars)			
Government Expenditure—				
Goods and Services	749	5,087	1,829	1,492
Federal—excluding mutual aid, UNRRA and military relief	225	3,587	997	578
—mutual aid, UNRRA and military relief	.....	960	97	38
Provincial and Municipal	524	540	735	876
Transfer Payments	388	552	1,555	1,267
Federal	175	380	1,359	1,052
Provincial and Municipal	213	172	196	215
Subsidies	−17	257	241	174
Federal	−18	251	236	169
Provincial	1	6	5	5
Transfers to Other Governments—				
Federal	83	159	164	208
Total Expenditure	**1,203**	**6,055**	**3,789**	**3,141**
Federal	465	5,337	2,853	2,045
Provincial and Municipal	738	718	936	1,096

pension funds have been added, and surpluses or deficits of Government enterprises are likewise included. In the federal accounts some of the more substantial adjustments are as follows: addition of national defence recoverable expenditure, allocation of war refunds to prior years, adjustment of corporate taxes to an accrual basis, elimination of sales of war assets to business, and elimination of British Commonwealth Air Training Plan write-off from expenditure. In addition the federal figures have been adjusted to a calendar year basis by using the monthly figures published by the Comptroller of the Treasury. Government loans to foreign countries or accumulation of gold or foreign exchange are not included with government expenditure.